ott. II-48—22,202—6-2-23.

Revenue (1923 Department.

Mis SERIES.

G.O. No. 1276

DATED 3-12-23

[Despatch Abstract.]

Establishment - (South Kanara) Local Fund Head Auditor - Excess payments - Recovery - Waiver - Negatived.

Through the Accountant-General)

REVENUE **DEPARTMENT.**

CURRENT No.

Received ..... 19 *Registered* 19

Subject

Establishment (South Kanara) - Local Fund Head Auditor

Excess payments - Recovery - Memorials.

ENCLOSURES.
No. .....
1 .....
Spare copies .....

Reference No. A.3175/23-1.

Station Madras, *Dated the* 20th August 1923.

From S. Wa....., Esq., I.C.S.,
Secretary, Land Revenue.
~~The~~ Board of Revenue, ~~Revenue~~ Settlement, etc.
~~Separate Revenue.~~

J. M. Turing, Esq., I.C.S.,
Commissioner of Land Revenue.

~~Reso...~~
Reference.

Read the following paper:--

Letter from G.W. Wells, Esq., M.A., I.C.S., Collector of South Kanara, N.Ref.C.No.4591-V2-23, dated the 31st July 1923

Memorials received.

The memorials of the persons named in the margin are submitted.

1. M.R.Ry. G.Srinivasa Shanbhogue, Ag.Head Auditor, Collector's Office, South Kanara.
2. M.R.Ry. B.Somappa, Ag.Head Accountant and Treasurer, Kasargod Taluk Office, S.Kanara.
3. Mr. R.L. Nazareth, Clerk, Collector's Office, South Kanara.
4. M.R.Ry. K.Krishnayya, Clerk, Collector's Office, South Kanara.
5. M.R.Ry. B.Ganapathi Rao, I Grade Revenue Inspector & Ag.Accountant, Collector's Office, South Kanara.

The circumstances which led to the fixing of the Head Auditor's pay at Rs.9 in this office have been fully set forth

forth in my letter to the Board of Revenue. R.O.C.No.1088-23. dated 18th May 1923 on which the Board has passed orders in B.P.Mis.No.1431 L.R.. dated 27th June 1923 directing that the pay of the Head Auditor should be fixed in the Rs.60-4-80 scale. The recovery of the excess amount drawn by the memorialists, who acted in the post of Head Auditor prior to the receipt of the Board's above orders, seems to me a real hardship on them for the reasons set forth in my letter quoted above. Their request for the waiver of the recovery of the excess amount disbursed to them deserves favourable consideration.

I have however instructed the Treasury Deputy Collector to make the necessary recoveries according to rules.

Reference.

Submitted to Government.

2. In their Memorandum No.1147 D/21-2, dated the 20th March 1921, the Government ordered that the pay of "the Local Fund Head Auditors in Collectorates, and Divisional Office Head clerks on Rs.70" should be fixed at Rs.90/- in the Time-scale. It was the intention of the Government that only Head Auditors then on Rs.70/- should get Rs.90/- as was done with Divisional Office Head clerks. The Collector of South Kanara however, mistook the words "on Rs.70" as qualifying only the phrase " Divisional Office Head Clerks" and fixed the pay of his Head Auditor at Rs.90/- instead of in the Rs.60-4-80 scale, though the Head ~~Clerk~~ Auditor was actually drawing Rs.50 plus 15 at the time of revision. He also permitted the persons wh officiated in the post to draw acting allowance in accordance with G.O.No.1557. Rev.. dated the 28th August 1922.

G.O.No.1105 Rev.. dated 16-6-1922 sanctioning the proposition statement of Revenue establishments was not communicated to Collectors immediately as certain discrepancies in the sanctioned strength had to be set right in consultation with

with the Accountant-General. Besides, the Government Order did not contain details by districts of the proposition statement sanctioned by Government and was of no use to the Collector for purposes of reference. The mistake referred to above was not therefore noticed by the Collector until the Accountant-General raised the audit objection in his letter to the Collector, dated the 14th February 1923.

The Board has since ordered that the Head Auditors pay should be fixed in the Rs.60-4-80 ~~xxxx~~ scale - Vide B.P.Mis. 1431, dated the 27th June 1923 recorded in G.O.No.1161 Misc. dated the 2nd August 1923.

3. In the circumstances the Board recommends that the Government may be pleased to waive the recovery of the excess ~~xxxxxxxxxxx~~ payments made to the memorialists. There is no reason to think that the mistake was not bona fide.

Secretary.

To the Secretary to Government, Revenue Department through the Accountant-General.

R./21-8.

21.8.23

O.F. 177—10,000—11-11-22.

No. S.R.I-824. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, 30th August 1923.

SECR SECY. TO
21 AUG 1923
REVENUE DEPT.

REVENUE-C
3262
31.8.23

Enclosures. 4 sheets.

F O R W A R D E D.

There is no audit objection to Government waiving the amounts as suggested by the Board.

It is for the consideration of Government whether the amounts already recovered should also be refunded.

Deputy Accountant General, 4P

The Secretary to the Government of Madras,
Revenue Department.

T.K.P.

Sectt. II-8 (e)—10,002—22-8-22.

	Initials.	Date.
Received in Fair-copying Section.		
Copied ..	PB	8/10
Examined ..	[illegible]	8/10
Signed ..		
Despatched ..		

O.M. no. 3262 C/23-1 & E. no. V.

Establishment (South Kanara) — Local fund Head auditor — Excess payments — Recovery — Memo. Board's Reference no. A. 3175/23-1 & 20.8.23.

The Board of Revenue is requested to report, at a very early date, (1) the exact amount overdrawn by each of the memorialists, and (2) the amount actually recovered up to date from each of them under the orders of the Collector's orders.

6.10.23

8.10.23

To the Board of Rev. &c. P. & L.L.

8.10.23

DESPATCHED
8 OCT 1923

P. D. 7. 11. 23.

6

12-21.

Revenue **DEPARTMENT.**

REVENUE - C
4203

CURRENT No.

UNDER SECY. TO GOVT. 14 NOV 1923

Received ..... 19 *Registered* 14-11- 1923

Subject.

Establishment (South Kanara) - Local Fund Head Auditor Exces

ENCLOSURES.
No.
Spare copies

Refce. No. A.3175/23-3

Station Madras. , *Dated the* 10th November 1923.

From

S.Wadsworth Esq.,I.C.S.,
Secretary,
~~The~~ Board of Revenue, Land Revenue and ~~Revenue~~ Settlement, etc. ~~Separate Revenue~~.

~~Resolution~~ Reference.

J.M.Turing Esq.,I.C.S.,
Commissioner of Land Revenue.

Read the following:-

Letter from G.W. Wells Esq.,M.A.,I.C.S., Collector of South Kanara, Ref. C.No. 4591-23-V.2, dated the 1st Novembe 1923.

Reference - Establishment - South Kanara - Local Fund Head Auditor - Excess payment - Recovery - Memorials - Board's reference No.A. 3175-23-2, dated 12-10-1923 - Report submitted.

The exact amount overdrawn by each of the Memorialists and the amount actually recovered up to date

from each of them is given below.

Name of the Memorialist.	Period.	Amount over drawn.	Amount actually recovered.	Balance
		Rs. A P	Rs. A P	Rs. A P
1. M.R.Ry. G.Srini Shanbogue.	8-9-1922 to 30-4-192	131-13- 0	80- 0 0	51-13-0
2. " B.Ganapathi Rao.	1-3-1921 to 30-6-1921	120- 0- 0	64- 0 0	56- 0 0
3. " K.Krishnaya.	16-2-1922 to 7-9-1922	122- 7- 0	64- 0 0	58- 7 0
4. " B.Somappa.	27-11-1921 to 15-2-192	58-11- 0	58- 11 0	
5. " R.L.Nazareth	1-7-1921 to 26-11-1921	48-11- 0	48-11	

REFERENCE

Submitted to Government with reference to their Memo No.3262 C/23-1, Revenue, dated 8-10-23.

I. Wadsworth

Secretary.

To the Secretary to Government, Revenue Department.

A.S.R/12-11

Subject. Waiver of recovery of overpayments.

pp. 1-3 c.f. C. no. 3262 C. from Board of R. & Sth. Reg. A. 3175/23-1 dt 20.8.

p. 4 c.f. Endt. of the A.f. no. S.K. 1-824 dt 30.8.23.

To Asst. Secretary

It is for consideration whether in the circumstances stated by the Board on pp. 2-3 c.f., the waiver of recovery of excess payments recommended will be sanctioned. In the case of certain taluk head clerks who, under a bona fide mistake regarding the application of para. 11(e) of the Revenue Memo. no. 1147 D/21-2 dt 20.3.1921, were permitted by their Collrs. to draw a duty allowance of Rs. 5 p.m., the Govt. declined to sanction the waiver of recovery of excess payments — vide C.'s note on pp. 12-13 of G.O. no. 971 Rev. dt 21.6.23. On the same principle it seems doubtful if any concession can be shown in the present case. The Collr. has instructed the T.D.C. to make the necessary recoveries. The A.f. points out whether amounts already recovered should be refunded. Submitted the request may be negatived. A draft order is submitted for approval.

G.O. no. 1588 Rev. dt 31.7.22 (E)

(L)

p. 2 c.f.

p. 4 c.f.

7.9.23 Hqrs To Secy.

Owing to a misreading of the orders applicable to the case

The Collector fixed the pay of the head-assistant at Rs 90 p.m. instead of at Rs 68 in the Scale Rs 60-4-80 with effect from 1st March 1921. As the excess payments made to him from that date are to be recovered from him the recoveries will amount to Rs 528 as shown below:-

Excess pay at (Rs 90 - Rs 68 =) Rs 22 p.m. from 1st Apl. 21 to 31st March 22
= Rs 22 x 12 = Rs 264

(Rs 90 - Rs 72 =) Rs 18 p.m. from 1.4.22 to 31.3.23
= Rs 18 x 12 = Rs 216

(Rs 90 - Rs 76 =) Rs 14 p.m. from 1.4.23 to 20.6.23
= Rs 14 x 3 = Rs 42

Total Excess payments = Rs 528.

It will be rather hard on a man on Rs 76 to refund such a large amount even in small instalments

The amounts due recovered from the men who acted for the auditor on Rs 90 from time to time are not ascertainable from the C.F.

Subj. that the recovery of the excess pay may be waived as recommended by the Board subject to orders on para. 2 infra

2. In his letter of the 31st July the Collr. states that he has

instructed the T.D.C. to make the recoveries according to rules. The amounts recovered so far need not be refunded to the parties. Under rule 3 under art. of the Civil Acct Code, Vol I, 8th Edn recovery will have been made at the rate of one third of the salary from the month follow the date of the Collr's order

V.P.
12.9.23

It was taken up with the Collector: he may be personally benefited to recover it is practically a fine. If the Board recommend the same it should be taken from the officer who made the mistake. But I recommend that any amount already recovered may be waived.

Finance dept.

The grounds on which the Board of Revenue bases recommendations to waive the recovery of the excess payments made from 1-3-21 up to 30-6-23 to the Local Fund Head Auditor in the South Kanara Collector's office and to the clerks who have acted in that post are:-

(1) that the instructions on page 2 of G.O.215-F:

dated 4-3-21 are not clear and.

(2) that the proposition statement in G.O. 1105 Rev. d/16-6-22 is not helpful as it does not give details for each district.

Page 2-3 CF.

2. On page 2 of G.O.215 Fin.d/4-3-21 it is laid down that (a) clerks on Rs.40/- and above up to Rs.60/- (exclusive of temporary addition to pay enter the scale of Rs.60-4-80

(b) clerks above Rs.60/-(exclusive of temporary addition to pay) with certain exceptions should enter the scale of Rs.80-4-120, and

(c) one of the excepted classes in (b) above, viz. Second Accountants, Vernacular Head Clerks, Cash-keepers and Local Fund Head Auditors in Collectorates and Divisional Offices Head Clerks on Rs.70 (exclusive of temporary addition to pay) to enter the scale of Rs.90/-.

The pay of the Local Fund Head Auditor in the S.Kanara Collector's office being only Rs.50/- exclusive of temporary addition to pay, his case clearly falls only under item (a) above. The Collector has no justification to bring him under either (b) or (c) which concern only clerks getting above Rs.60/- per mensem exclusive of temporary addition to pay.

Vide 2 comp. 2 CF

The proposition statement in G.O. No.1105 Rev. dated 16-6-22 also clearly shows that only appointments on a pay of Rs.70+18 are to be admitted to the scale of Rs.90/- and that all appointments on Rs.50+15 to a scale of Rs.60-4-80.

Vide entries against Local Audit Section comp 5 of C

3. It is therefore difficult to admit the plea that the orders of Government were not clear in the matter. The Accountant General noticed the irregularity only on 14-2-23. Even after this objection of the Accountant General the Collector appears to have allowed the Head Auditor to draw Rs.90/- until

Page 3 CF.

Page 2 CF

the receipt of the Board's order dated 27-6-23.

4. Revenue department note on page 2 ante assumes that the recovery of the sum of Rs.528/- will have to be made from one individual. The Collector's letter on pb. 1-2 c.f. shows that five men have been acting in the Auditor's post. The permanent incumbent of the post has apparently been on other duty during a great part of the period from 1-3-21 to 30-6-23. So the amount to be recovered will have to be distributed between 6 individuals. There will thus be no real hardship.

5. Recently the Government refused to waive the recovery of the duty allowance of Rs.5/- each per mensem drawn by Head Clerks in the North Arcot taluk offices though the total amount involved was Rs.940-10-0. There seems to be no reason to act differently in the present instance. The Collector has already ordered the recoveries. The recoveries may, if necessary, be made in convenient instalments as was done in G.O.971 Rev. d/21-6-23 to avoid any hardship that may be felt by the persons concerned.

G.O.971 Rev. 21-6-23

24.9.23

24.9.23

Rev

24.IX.23

Rev

Rev. Dept.

No. 977C1-4
24.9.23

REVENUE-C
3623
26.9.23

To Asst. Secy.

26.9.23

Submitted for orders with reference to Secy's note at page 3 supra.

26.9.23

26.9.23

S/

28.9.23

This was indeed a very stupid interpretation of orders which has unfortunately landed the subordinates Commanders in the unenviable position of having to refund what they have already drawn through no fault of theirs. In view, however, of the views already expressed by me in a previous case I find it difficult now to agree to the manner, although I confess that such orders are sure to produce a very unwholesome effect on the subordinates concerned. The "real" offenders in this case are the Officer who fixed the pay incorrectly. However I leave this for my

Hon'ble Colleagues may have information as
(1) the actual amount due from each of the
Clerks who acted in that post &
(2) the amount recovered from each so far under
the orders of this Govt.

5.10.23

To Asst. Secy.

A draft memo. is submitted
for approval.

Issue.
8.10.23

Issued as G.O.M. to the Board of Rev. Vide G.O. No. 4203 C. from Board of R.P. Regl. No. A. 3176/23-3 10.11

To Asst. Secy.

The following statement shows in one view the amounts overdrawn by the amounts received & the balances yet due from the clerks concerned:.

Name of clerk	Amount overdrawn. Rs.	Amount recovered. Rs.	Balance Rs.
(1) G. Srinivasa Rangayya.	131-13-0	80-0-0	51-13-
(2) B. Sarabaki Rao	120-0-0	64-0-0	56-0-
(3) K. Krishnaya	122-7-0	64-0-0	58-7-0
(4) B. Somappa	58-11-0	58-11-0	
(5) P.L. Nazareth	48-11-0	48-11-0	

2/ For orders.

3/. The recovery

perhaps be completed. Also, the
draft below is subject for approval

VP
26.11.23

Kindly see the note on page 5 and following.

The [illegible] for [illegible] I should
appreciate if he would [illegible] the
balance in the [illegible] at Arcadia as
a [illegible] on the [illegible] [illegible]
and

[illegible] 27/4/24

I am directed to set the Secy of
on the ground that these unfortunate men
would have [illegible] the amount for on
account of their [illegible] error. I am
afraid I have been [illegible] in the
attitude (as in similar cases in the
Just dept) and would suggest that these
persons would be put to great distress
for the sake of [illegible] from the fact given
above is a petty matter but which [illegible]
[illegible] in some of these [illegible] cases

27.11.24

I regret I am unable to agree with the general view suggested by my Hon'ble Colleague.

2. If this were an isolated case, one might say, as he does, that the amount is a serious matter to the men concerned and a trivial one to the Government, but cases of this kind that have arisen out of the general revision of pay are legion, and if we are going to adopt a general attitude of generosity, it will probably cost us lakhs, while we shall have to reopen a number of cases which have already been closed after full discussion by Members of the Government.

3. Nor does it appear to me that there is any ground for special consideration in this case. Those who read G.O. No. 215, Finance, dated 4th March 1921, could possibly have made a mistake as to what was the intention, and if the meaning of the order was obvious to the ordinary clerk, it should have been doubly so to the men in question who are themselves auditors and paid to prevent such mistakes ~~as are~~ taking place. As for the hardship of making them return what they have overdrawn it would appear that they have been given a sudden and wholly unexpected and undeserved increase of about 40 per cent of their pay. If the effect of their having to refund the amount by degrees is still to leave them an increase of about 9 per cent. and I don't think they have any ground to complain of harsh treatment. The pay they were drawing when the revision took place was inclusive the war allowance, and the object of the revision was not to give them more but to merge pay and allowances into one suitable scale.

Informant of C3 - I for Finance to
to whether to appear in each case &
Rev must give us

C3 for Rev. 3/4/23

I am afraid there is no of

Cir : 1.12.23
RoD : 1.12.23
- to be followed

1/-12-23.

Sent for issue
1.12.23

Scott II-10 (a)—16,002—6-2-23. (6)

18. Revenue DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied	3/12	
When examined	3/12	
When signed		
When despatched		

READ AGAIN G.O. No. ....., dated 192

" ..... " 192

READ ALSO;—

C. No. 3262C; From the Board of Rev. A.P. & Ltt.; No. A. 3175-23 dated 20. 8. 1923.

" " ..... " " ..... " ..... " 192

" " ..... " " ..... " ..... " 192

ORDER. No. 1776, dated 3-12- 1923

Mi.

1.12.23

The Government are unable to accept the recommendation of the Board of Revenue for the waiver of recovery of the excess payments made to the memorialists.

To the Board of Rev. A.P. & Ltt.

7.9.23 11923

24.11.23

DEC

3 DEC 1923